

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTON

2010-11

137 - 231

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|------|--------------|-------------|-------|
| 9 ATTENDING PUPILS (APRIL 2009) | 99 | 47 | 146 | 65 | 211 |
| 10 ATTENDING PUPILS (OCTOBER 2009) | 103 | 46 | 149 | 66 | 215 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009 | 101.0 | 46.5 | 147.5 (69%) | 65.5 (31%) | 213.0 |

| 12 Position | K-5 | 6-8 | 9-12 | = | E.P.S. FTE | Actual FTE | = | Ratio X | EPS Tot Salary | = | Elementary Salary | Secondary Salary |
|--------------------|-------------|-------------|-------------|---|------------|------------|---|---------|----------------|---|-------------------|------------------|
| A. TEACHERS | 5.9 (17:1) | 2.9 (16:1) | 4.4 (15:1) | = | 13.2 / | 20.0 = | = | .66 X | 970,507 = | = | 441,969 | 198,566 |
| B. GUIDANCE | 0.3 (350:1) | 0.1 (350:1) | 0.3 (250:1) | = | 0.7 / | 1.0 = | = | .70 X | 57,791 = | = | 27,913 | 12,541 |
| C. LIBRARIANS | 0.1 (800:1) | 0.1 (800:1) | 0.1 (800:1) | = | 0.3 / | 0.3 = | = | 1.00 X | 18,845 = | = | 13,003 | 5,842 |
| D. HEALTH | 0.1 (800:1) | 0.1 (800:1) | 0.1 (800:1) | = | 0.3 / | 1.0 = | = | .30 X | 50,329 = | = | 10,418 | 4,681 |
| E. EDUCATION TECHS | 1.0 (100:1) | 0.5 (100:1) | 0.3 (250:1) | = | 1.8 / | 6.0 = | = | .30 X | 93,660 = | = | 19,388 | 8,710 |
| F. LIBRARY TECHS | 0.2 (500:1) | 0.1 (500:1) | 0.1 (500:1) | = | 0.4 / | 1.0 = | = | .40 X | 17,184 = | = | 4,743 | 2,131 |
| G. CLERICAL | 0.5 (200:1) | 0.2 (200:1) | 0.3 (200:1) | = | 1.0 / | 2.0 = | = | .50 X | 58,619 = | = | 20,224 | 9,086 |
| H. SCHOOL ADMIN. | 0.3 (305:1) | 0.2 (305:1) | 0.2 (315:1) | = | 0.7 / | 2.2 = | = | .32 X | 135,070 = | = | 29,823 | 13,399 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 36 | 36 | 5,310 | 2,358 |
| B. Supplies and Equipment | 337 | 466 | 49,708 | 30,523 |
| C. Professional Development | 57 | 57 | 8,408 | 3,734 |
| D. Instructional Leadership Support | 24 | 24 | 3,540 | 1,572 |
| E. Co- and Extra-Curricular Student | 33 | 111 | 4,868 | 7,271 |
| F. System Administration/Support | 215 | 215 | 31,713 | 14,083 |
| G. Operations & Maintenance | 986 | 1,172 | 145,435 | 76,766 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 93,728 | 42,110 |
| B. Education & Library Technicians | 36.00% | 8,687 | 3,903 |
| C. Clerical | 29.00% | 5,865 | 2,635 |
| D. School Administrators | 14.00% | 4,175 | 1,876 |

| | | |
|--|---------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90) | -68,524 | -30,783 |
| 16 Adjustment for Title I Revenues | -48,749 | -21,902 |

| | | |
|-----------------|---------|---------|
| 17 TOTALS | 811,643 | 389,101 |
| 18 E.P.S. RATES | 5,503 | 5,940 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2007 | 164.0 | 60.0 | 224.0 | | |
| | OCTOBER 2007 | 161.0 | 58.0 | 219.0 | | |
| | APRIL 2008 | 161.0 | 61.0 | 222.0 | | |
| | OCTOBER 2008 | 154.0 | 68.0 | 222.0 | | |
| | APRIL 2009 | 145.0 | 66.0 | 211.0 | | |
| | OCTOBER 2009 | 147.0 | 66.0 | 213.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 146.0 + | 9.33 | X | 5,503.00 | = 854,780.99 |
| | 9-12 PUPILS | 66.0 + | 0.00 | X | 5,940.00 | = 392,040.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 5,940.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,503.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,940.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .4966 | 72.5 | X .15 | X | 5,503.00 | = 59,845.13 |
| | 9-12 DISADVANTAGED @ .4966 | 32.8 | X .15 | X | 5,940.00 | = 29,224.80 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,503.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,940.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 146.0 | | X | 42.00 | = 6,132.00 |
| | 9-12 STUDENT ASSESSMENT | 66.0 | | X | 42.00 | = 2,772.00 |
| | K-8 TECHNOLOGY RESOURCES | 146.0 | | X | 95.00 | = 13,870.00 |
| | 9-12 TECHNOLOGY RESOURCES | 66.0 | | X | 288.00 | = 19,008.00 |
| | K-2 PUPILS | 54.5 | X .10 | X | 5,503.00 | = 29,991.35 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 97,101.50 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 1,504,765.77 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 1,459,622.79 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 1,459,622.79 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2008-09 | 2,917.93 | X | 102.50% | = | 2,990.88 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 189,800.78 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09 | 0.00 | X | 102.50% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 142,000.49 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2009-10 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 334,792.15 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,794,414.94 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------|-----------|----------|--------------|
| 42 | TOTAL PRINCIPAL & INTEREST | | 0.00 | 0.00 | 0.00 |
| 43 | APPROVED LEASES FOR 2009-10 - EASTON | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2009-10 - EASTON | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2008-09 - EASTON | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,794,414.94 |

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | 100.00% | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--------|--------------------------|---------|-------------------------|---|--------------------|---|--------------------|---------------------|-----------------------|
| EASTON | 212.0 | 100.00% | 1,794,414.94 | | 0.00 | | 1,794,414.94 | | |
| TOTAL | 212.0 | | | | | | 1,794,414.94 | | |

| | 2009 STATE VALUATION X | MILL EXPECTATION | = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION | |
|--|---------------------------|---------------------|---|----------------------|----|--------------------|---------------------|-----------------------|-----------------------|-------|
| EASTON | 144,700,000 | 6.960 | | 1,007,112.00 | | 1,794,414.94 | 1,007,112.00 | 100.00% | 6.96M | |
| TOTAL | 144,700,000 | | | 1,007,112.00 | | 1,794,414.94 | 1,007,112.00 | 100.00% | 6.96M | |
| NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION | | | | | | | | 20,142.24 | | |
| NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN. | | | | | | | | 26,076.81 | | |
| TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT | | | | | | | | 1,053,331.05 | 104.59% | 7.28M |

E. TOTALS AND ADJUSTMENTS

| | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,794,414.94 | 1,053,331.05 | 741,083.89 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,794,414.94 | 1,053,331.05 | 741,083.89 |
| 51 PLUS AUDIT ADJUSTMENTS | | | 0.00 |
| 52 LESS AUDIT ADJUSTMENTS | | | 0.00 |
| 53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION | | | 0.00 |
| 54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3% | | | 0.00 |
| 55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT | | | 0.00 |
| 56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT | | | 0.00 |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 3,232.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |
| 59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS | | | 73,797.00 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 670,518.89 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 58.70% | STATE SHARE % = 41.30% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 62.63% | STATE SHARE % = 37.37% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 1,839,557.92 | | |

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
|---|---------------------|-----------------------|---------|-------|
| EASTON | 1,794,414.94 | 1,053,331.05 | 100.00% | 0.00 |
| TOTAL | 1,794,414.94 | 1,053,331.05 | 100.00% | 0.00 |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|------------|--------------|--------------|--------------|
| July | 55,876.57 | 55,607.24 | 0.00 | 0.00 |
| August | 55,876.57 | 55,607.24 | 0.00 | 0.00 |
| September | 55,876.57 | 55,607.24 | 0.00 | 0.00 |
| October | 55,876.57 | 55,607.24 | 0.00 | 0.00 |
| November | 55,876.57 | 55,607.24 | 0.00 | 0.00 |
| December | 55,876.57 | 55,607.24 | 0.00 | 0.00 |
| Janurary | 55,876.57 | 55,607.24 | 0.00 | 0.00 |
| February | 55,876.57 | 55,607.24 | 0.00 | 0.00 |
| March | 55,876.57 | 55,607.24 | 0.00 | 0.00 |
| April | 55,876.57 | 55,607.24 | 0.00 | 0.00 |
| May | 55,876.57 | 58,569.87 | 0.00 | 0.00 |
| June | 55,876.62 | 55,876.62 | 0.00 | 0.00 |
| Total | 670,518.89 | 670,518.89 | 0.00 | 0.00 |